

Internal Revenue Service

District
Director

Department of the Treasury

P. O. Box 33013

Detroit, Michigan 48232

~~XX~~

Person to Contact:

[REDACTED]

Telephone Number:

[REDACTED]

Not Toll Free

Refer Reply to:

[REDACTED]

Date:

JAN 30 1981

**"REGISTERED MAIL
NUMBER [REDACTED]"**

Gentlemen:

This is in reference to your application for exemption from Federal tax under the provisions of IRC 501(c)(3). The information submitted discloses that you were organized [REDACTED].

Your purposes, stated briefly, are to hold and disburse monies and other property for advisory and information purposes. The organization will mediate the distribution of a full range of creative and technical services.

Section 501(c)(3) provides exemption for organizations organized and operated exclusively for religious, charitable and educational purposes.

Regulations section 1.501(c)(3) - 1(e)(1) states that if an organization has as its primary purpose carrying on an unrelated trade or business as defined in IRC 513 it is not exempt under IRC 501(c)(3).

Based on the information submitted we have concluded that your activities are of a nature of an unrelated trade or business as defined in IRC 513.

Therefore we have concluded that you do not qualify for exemption under IRC 501(c)(3).

If you do not accept our findings, we recommend that you request a conference with a member of our Regional office conference staff. Your request for a conference should include a written appeal giving the facts, law, and any other information to support your position as explained in the enclosed Publication 892. You will then be contacted to arrange a date for a conference. The conference may be held at the Regional Office or, if you request, at any mutually convenient District office.

[REDACTED]

Further instructions concerning problems are contained in the enclosed Publication 892.

Any submissions must be signed by one of your principal officers. If the matter is to be handled by a representative, the Conference and Practice Requirements regarding the filing of a Power of Attorney and evidence of enrollment to practice must be met.

If we do not hear from you within 30 days from the date of this letter, this communication will become our final determination.

Sincerely yours,

[REDACTED]

District Director

Enclosure:
Publication 892
rmw